

EXHIBIT E27

EXHIBIT E27

USA Commercial Mortgage Company, et al.
 Leases, Executory Contracts and Agreements
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
April 13, 2006 through April 30, 2006					
Steele, Sarah	04/19/06	Meet with S. Smith (MFIM) regarding contract analysis and template for Schedule G.	0.9	\$ 430.00	\$ 387.00
Steele, Sarah	04/19/06	Research contract locations in file room.	2.1	430.00	903.00
Steele, Sarah	04/20/06	Gather contracts from V. Loob (USACM) for insurance.	1.9	430.00	817.00
Steele, Sarah	04/21/06	Research contracts to be included in Schedule G.	0.6	430.00	258.00
Steele, Sarah	04/21/06	Meet with M. Stone (USACM) regarding potential contracts to be included in Schedule G.	0.8	430.00	344.00
Cadwell, Kristin	04/24/06	Analyze IT contracts for preparation of the Company Schedule G.	2.0	190.00	380.00
Cadwell, Kristin	04/24/06	Analyze Equipment contracts for preparation of the Schedule G.	1.7	190.00	323.00
Cadwell, Kristin	04/24/06	Analyze Equipment contracts for preparation of the Schedule G.	0.8	190.00	152.00
Cadwell, Kristin	04/24/06	Analyze 60th Street Venture contracts for preparation of the Schedule G.	0.7	190.00	133.00
Cadwell, Kristin	04/24/06	Analyze 60th Street Venture contracts for preparation of the Schedule G.	1.6	190.00	304.00
Cadwell, Kristin	04/24/06	Analyze 6835 San Fernando Road, LP contracts for preparation of the Schedule G.	0.8	190.00	152.00
Cadwell, Kristin	04/24/06	Analyze 6835 San Fernando Road, LP contracts for preparation of the Schedule G.	1.9	190.00	361.00
Steele, Sarah	04/24/06	Review contract process with K. Cadwell (MFIM).	1.6	430.00	688.00
Steele, Sarah	04/24/06	Discussion with L. Weese (USACM) regarding contract assumption and rejection process.	1.1	430.00	473.00
Steele, Sarah	04/24/06	Gather IT contracts for Schedule G.	0.9	430.00	387.00
Cadwell, Kristin	04/25/06	Analyze 5055 Collwood, LLC contracts for preparation of the Schedule G.	1.0	190.00	190.00
Cadwell, Kristin	04/25/06	Analyze 5055 Collwood, LLC contracts	2.0	190.00	380.00
Cadwell, Kristin	04/25/06	Analyze 5055 Collwood, LLC contracts	0.7	190.00	133.00
Cadwell, Kristin	04/25/06	Analyze Equipment contracts	1.9	190.00	361.00
Cadwell, Kristin	04/25/06	Analyze 5252 Orange, LLC contracts.	2.8	190.00	532.00
Cadwell, Kristin	04/25/06	Analyze 6425 Gess, Ltd. contracts.	2.1	190.00	399.00
Steele, Sarah	04/25/06	Supervise Schedule G construction by K. Cadwell (MFIM) and V. Firner (USACM).	1.5	430.00	645.00
Steele, Sarah	04/25/06	Discussion with S. Smith (MFIM) regarding proposed template for Schedule G.	0.5	430.00	215.00
Steele, Sarah	04/25/06	Research equipment leases to be included in Schedule G.	0.7	430.00	301.00
Cadwell, Kristin	04/26/06	Analyze 6425 Gess, Ltd. contracts.	3.0	190.00	570.00
Cadwell, Kristin	04/26/06	Analyze Amesburyport Corporation Hatter's Point contracts.	2.6	190.00	494.00
Cadwell, Kristin	04/26/06	Analyze Amesburyport Corporation Hatter's Point contracts..	0.5	190.00	95.00
Cadwell, Kristin	04/26/06	Analyze Equipment contracts..	1.7	190.00	323.00
Cadwell, Kristin	04/26/06	Analyze Amesburyport Corporation Hatter's Point contracts..	1.2	190.00	228.00
Cadwell, Kristin	04/26/06	Analyze Anchor B, LP contracts..	2.0	190.00	380.00
Steele, Sarah	04/26/06	Discussion with S. Smith and K. Cadwell (both MFIM) regarding contract information required.	1.9	430.00	817.00
Steele, Sarah	04/26/06	Discussion with V. Loob (USACM) regarding equipment leases.	0.7	430.00	301.00
Steele, Sarah	04/26/06	Discussion with K. Cadwell (MFIM) regarding contract library.	0.8	430.00	344.00
Cadwell, Kristin	04/27/06	Analyze Anchor B, LP contracts..	1.5	190.00	285.00
Cadwell, Kristin	04/27/06	Analyze Anchor B, LP contracts..	1.3	190.00	247.00
Cadwell, Kristin	04/27/06	Analyze Arapahoe Land Investments, LP contracts..	2.0	190.00	380.00
Cadwell, Kristin	04/27/06	Analyze Arapahoe Land Investments, LP contracts .	0.6	190.00	114.00
Cadwell, Kristin	04/27/06	Analyze Ashby Financial Company, Inc. & R&D Land Investors contracts .	3.8	190.00	722.00
Cadwell, Kristin	04/27/06	Analyze BarUSA, LLC contracts.	1.8	190.00	342.00
Steele, Sarah	04/27/06	Discussion with K. Cadwell (MFIM) regarding progress on contract database.	0.6	430.00	258.00
Cadwell, Kristin	04/28/06	Analyze BarUSA, LLC contracts.	0.7	190.00	133.00
Cadwell, Kristin	04/28/06	Analyze Bay Pompano Beach, LLC contracts.	1.7	190.00	323.00
Cadwell, Kristin	04/28/06	Analyze Bay Pompano Beach, LLC contracts.	1.8	190.00	342.00
Total Leases, Executory Contracts and Agreements			62.8	\$	15,916.00

May 1, 2006 through May 31, 2006

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USA Commercial Mortgage Company, et al.
 Leases, Executory Contracts and Agreements
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Cadwell, Kristin	05/01/06	Analyze Bay Pompano Beach, LLC contracts.	1.6	\$ 190.00	\$ 304.00
Cadwell, Kristin	05/01/06	Analyze Binford Medical Developers, LLC contracts.	0.7	190.00	133.00
Cadwell, Kristin	05/01/06	Analyze Binford Medical Developers, LLC contracts.	1.8	190.00	342.00
Cadwell, Kristin	05/01/06	Analyze Boise/Gowan 93, LLC contracts.	0.7	190.00	133.00
Cadwell, Kristin	05/01/06	Analyze Boise/Gowan 93, LLC contracts.	2.0	190.00	380.00
Cadwell, Kristin	05/01/06	Analyze Brookmere, LLC & Lord & Essex Matteson, LLC contracts.	0.5	190.00	95.00
Cadwell, Kristin	05/01/06	Analyze Brookmere, LLC & Lord & Essex Matteson, LLC contracts.	1.7	190.00	323.00
Cadwell, Kristin	05/01/06	Analyze Bundy Canyon Land Development, LLC contracts.	1.6	190.00	304.00
Cadwell, Kristin	05/01/06	Analyze Bundy Canyon Land Development, LLC contracts.	0.7	190.00	133.00
Orti, Joseph	05/01/06	Analyze and prepare current insurance policies for USA Commercial Mortgage per the request of the U.S. Trustee.	3.9	330.00	1,287.00
Cadwell, Kristin	05/02/06	Analyze BySynergy, LLC contracts.	1.4	190.00	266.00
Cadwell, Kristin	05/02/06	Analyze BySynergy, LLC contracts.	0.8	190.00	152.00
Cadwell, Kristin	05/02/06	Analyze Cabernet Highlands, LLC contracts.	1.9	190.00	361.00
Cadwell, Kristin	05/02/06	Analyze Cabernet Highlands, LLC contracts.	0.6	190.00	114.00
Cadwell, Kristin	05/02/06	Analyze Capital Land Investors, LLC contracts.	1.3	190.00	247.00
Cadwell, Kristin	05/02/06	Analyze Capital Land Investors, LLC contracts.	0.4	190.00	76.00
Cadwell, Kristin	05/02/06	Analyze Capital Land Investors, LLC contracts.	0.3	190.00	57.00
Cadwell, Kristin	05/02/06	Analyze Castaic Partners, LLC Tapia Ranch contracts.	0.6	190.00	114.00
Cadwell, Kristin	05/02/06	Analyze Castaic Partners, LLC Tapia Ranch contracts.	1.7	190.00	323.00
Cadwell, Kristin	05/02/06	Analyze Castaic Partners II, LLC contracts.	0.5	190.00	95.00
Cadwell, Kristin	05/03/06	Analyze Castaic Partners II, LLC contracts.	2.0	190.00	380.00
Cadwell, Kristin	05/03/06	Analyze Castaic Partners III, LLC contracts.	1.4	190.00	266.00
Cadwell, Kristin	05/03/06	Analyze Castaic Partners III, LLC contracts.	0.8	190.00	152.00
Cadwell, Kristin	05/03/06	Analyze Cloudbreak Las Vegas, LLC contracts.	1.8	190.00	342.00
Cadwell, Kristin	05/03/06	Analyze Cloudbreak Las Vegas, LLC contracts.	0.5	190.00	95.00
Cadwell, Kristin	05/03/06	Analyze Columbia Managing Partners, LLC contracts.	1.5	190.00	285.00
Cadwell, Kristin	05/03/06	Analyze Columbia Managing Partners, LLC contracts.	0.8	190.00	152.00
Cadwell, Kristin	05/04/06	Analyze Comvest Capital Satellite Arms, Inc. contracts.	1.2	190.00	228.00
Cadwell, Kristin	05/04/06	Analyze Comvest Capital Satellite Arms, Inc. contracts.	0.9	190.00	171.00
Cadwell, Kristin	05/04/06	Analyze Comvest Copper Sage Commerce Center, LLC contracts.	1.7	190.00	323.00
Cadwell, Kristin	05/04/06	Analyze Comvest Copper Sage Commerce Center, LLC contracts.	1.0	190.00	190.00
Cadwell, Kristin	05/04/06	Analyze The Gardens, LLC contracts.	0.6	190.00	114.00
Cadwell, Kristin	05/04/06	Analyze The Gardens, LLC contracts.	1.8	190.00	342.00
Cadwell, Kristin	05/04/06	Analyze Cornman Toltec 160, LLC contracts.	1.6	190.00	304.00
Cadwell, Kristin	05/04/06	Analyze Cornman Toltec 160, LLC contracts.	0.8	190.00	152.00
Cadwell, Kristin	05/04/06	Analyze Cottonwood Hills, LLC contracts.	0.8	190.00	152.00
Cadwell, Kristin	05/05/06	Analyze Cottonwood Hills, LLC contracts.	1.4	190.00	266.00
Cadwell, Kristin	05/05/06	Analyze Del Valle Capital Corporation, LLC contracts.	1.3	190.00	247.00
Cadwell, Kristin	05/05/06	Analyze Del Valle Capital Corporation, LLC contracts.	0.9	190.00	171.00
Cadwell, Kristin	05/05/06	Analyze Elizabeth May Real Estate, LLC contracts.	1.6	190.00	304.00
Graham, Jeff	05/05/06	Prepare a detailed summary of executory contracts for the loan to B&J Investments.	2.3	190.00	437.00
Cadwell, Kristin	05/08/06	Analyze Elizabeth May Real Estate, LLC contracts.	0.9	190.00	171.00
Cadwell, Kristin	05/08/06	Analyze Fiesta Development Inc. Beaumont contracts.	1.2	190.00	228.00
Cadwell, Kristin	05/08/06	Analyze Fiesta Development Inc. Beaumont contracts.	1.5	190.00	285.00
Cadwell, Kristin	05/08/06	Analyze Fiesta Development Inc. Murrieta contracts.	1.6	190.00	304.00
Cadwell, Kristin	05/08/06	Analyze Fiesta Development Inc. Murrieta contracts.	0.8	190.00	152.00
Cadwell, Kristin	05/08/06	Analyze Franklin/Stratford Investments, LLC contracts.	1.4	190.00	266.00
Cadwell, Kristin	05/08/06	Analyze Franklin/Stratford Investments, LLC contracts.	1.5	190.00	285.00
Cadwell, Kristin	05/08/06	Analyze Franklin/Stratford Investments, LLC contracts.	0.8	190.00	152.00
Graham, Jeff	05/08/06	Prepare a detailed summary of executory contracts for the loan to Bundy Canyon \$5M.	3.2	190.00	608.00
Graham, Jeff	05/08/06	Prepare a detailed summary of executory contracts for the loan to Fiesta Development \$6.6M.	2.7	190.00	513.00
Graham, Jeff	05/08/06	Prepare a detailed summary of executory contracts for the loan to The Gardens Phase II.	2.3	190.00	437.00
Graham, Jeff	05/08/06	Prepare a detailed summary of executory contracts for the loan to Meadow Creek.	1.9	190.00	361.00

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USA Commercial Mortgage Company, et al.
 Leases, Executory Contracts and Agreements
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Smith, Susan	05/08/06	Research Incline Village and Reno leases, terms payments and discuss when property can be returned to landlord with F. Siddiqui (USACM).	1.4	590.00	826.00
Steele, Sarah	05/08/06	Discussion with V. Firner (USACM) regarding Diversified Trust Deed Fund subscription agreements and completion of the schedule G template.	0.9	430.00	387.00
Steele, Sarah	05/08/06	Discussion with J. Graham (MFIM) regarding the Palm Harbor loan and related documents.	0.4	430.00	172.00
Cadwell, Kristin	05/09/06	Analyze The Gardens Timeshare, LLC contracts.	2.0	190.00	380.00
Graham, Jeff	05/09/06	Prepare a detailed summary of executory contracts for the loan to USA Investor VI.	3.5	190.00	665.00
Graham, Jeff	05/09/06	Prepare a detailed summary of executory contracts for the loan to West Hills LLC.	3.1	190.00	589.00
Graham, Jeff	05/09/06	Prepare a detailed summary of executory contracts for the loan to Fox Hills, 216 LLC.	3.3	190.00	627.00
Graham, Jeff	05/10/06	Prepare a detailed summary of executory contracts for the loan to Fox Hills, Eagle Meadows.	3.7	190.00	703.00
Graham, Jeff	05/10/06	Prepare a detailed summary of executory contracts for the loan to The Gardens Gateway.	3.1	190.00	589.00
Graham, Jeff	05/10/06	Prepare a detailed summary of executory contracts for the loan to Golden State Investments.	3.6	190.00	684.00
Graham, Jeff	05/11/06	Prepare a detailed summary of executory contracts for the loan to Glendale.	2.4	190.00	456.00
Graham, Jeff	05/11/06	Prepare a detailed summary of executory contracts for the loan to Gramercy.	3.1	190.00	589.00
Graham, Jeff	05/11/06	Prepare a detailed summary of executory contracts for the loan to Harbor Georgetown.	2.7	190.00	513.00
Graham, Jeff	05/11/06	Prepare a detailed summary of executory contracts for the loan to HFAH Clear Lake (to \$2.75M).	3.0	190.00	570.00
Smith, Susan	05/11/06	Research Incline Village lease agreements, prepare loan rejection analysis, discuss settlement terms with M. Olson (USACM), and transmit results back to J. McPherson (Schwartz & McPherson) for negotiation with landlord.	1.3	590.00	767.00
Graham, Jeff	05/12/06	Prepare a detailed summary of executory contracts for the loan to HFAH Clear Lake (to \$16M).	2.6	190.00	494.00
Graham, Jeff	05/12/06	Prepare a detailed summary of executory contracts for the loan to HFAH Monaco.	1.4	190.00	266.00
Smith, Susan	05/15/06	Discuss Incline Village lease with F. Siddiqui (USACM), fax lease to J. McPherson (Schwartz & McPherson), discuss settlement offer with J. McPherson (Schwartz & McPherson).	0.7	590.00	413.00
Smith, Susan	05/15/06	Review draft stipulation and order on Incline Village and return comments to J. McPherson (Schwartz & McPherson).	0.6	590.00	354.00
Graham, Jeff	05/17/06	Prepare a detailed summary of executory contracts for the loan to HFAH Monaco.	1.2	190.00	228.00
Graham, Jeff	05/17/06	Prepare a detailed summary of executory contracts for the loan to HFAH Beau Rivage.	3.1	190.00	589.00
Graham, Jeff	05/17/06	Prepare a detailed summary of executory contracts for the loan to HFAH.	2.7	190.00	513.00
Graham, Jeff	05/17/06	Prepare a detailed summary of executory contracts for the loan to HFAH Colt Gateway.	3.3	190.00	627.00
Steele, Sarah	05/17/06	Update with J. Graham (MFIM) regarding contracts and preparation of Schedule G.	0.9	430.00	387.00
Graham, Jeff	05/18/06	Prepare a detailed summary of executory contracts for the loan to I-40 Gateway West (to \$1.065M).	2.1	190.00	399.00
Graham, Jeff	05/18/06	Prepare a detailed summary of executory contracts for the loan to I-40 Gateway West (to \$4.5M).	3.3	190.00	627.00
Graham, Jeff	05/18/06	Prepare a detailed summary of executory contracts for the loan to Interstate Commerce Center.	2.7	190.00	513.00
Graham, Jeff	05/18/06	Prepare a detailed summary of executory contracts for the loan to ISCC Phase II.	2.0	190.00	380.00
Smith, Susan	05/18/06	Review letter from Marlin leasing and research.	0.7	590.00	413.00
Graham, Jeff	05/19/06	Prepare a detailed summary of executory contracts for the loan to J. Jireh's Corporation.	3.1	190.00	589.00
Graham, Jeff	05/19/06	Prepare a detailed summary of executory contracts for the loan to King - Margarita Annex.	3.7	190.00	703.00
Graham, Jeff	05/19/06	Prepare a detailed summary of executory contracts for the loan to King.	2.7	190.00	513.00

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USA Commercial Mortgage Company, et al.
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 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Smith, Susan	05/19/06	Research contracts in CM's name but services/equipment is provided to 12 Horses.	0.8	590.00	472.00
Graham, Jeff	05/20/06	Prepare a detailed summary of executory contracts for the loan to La Hacienda Estates, LLC.	3.2	190.00	608.00
Graham, Jeff	05/20/06	Prepare a detailed summary of executory contracts for the loan to Lerin Hills LTD.	3.4	190.00	646.00
Smith, Susan	05/20/06	Review dozen contracts in CM's name for 12 Horses or other IP entities and mark for rejections.	1.1	590.00	649.00
Smith, Susan	05/20/06	Review and comment on preparation of contract list for Schedule G.	0.7	590.00	413.00
Graham, Jeff	05/21/06	Prepare a detailed summary of executory contracts for the loan to Lindsay LTD.	3.1	190.00	589.00
Graham, Jeff	05/21/06	Prepare a detailed summary of executory contracts for the loan to Los Valles Land and Golf.	2.4	190.00	456.00
Graham, Jeff	05/21/06	Prepare a detailed summary of executory contracts for the loan to Midvale Market.	3.3	190.00	627.00
Graham, Jeff	05/22/06	Prepare a detailed summary of executory contracts for the loan to MS Acquisitions \$6M.	2.5	190.00	475.00
Graham, Jeff	05/22/06	Prepare a detailed summary of executory contracts for the loan to MS Acquisitions \$30M.	3.4	190.00	646.00
Graham, Jeff	05/22/06	Prepare a detailed summary of executory contracts for the loan to Oak Mesa Investors.	2.6	190.00	494.00
Graham, Jeff	05/22/06	Prepare a detailed summary of executory contracts for the loan to Ocean Atlantic \$9.4.	3.2	190.00	608.00
Graham, Jeff	05/23/06	Prepare a detailed summary of executory contracts for the loan to Ocean Atlantic \$2.7.	3.2	190.00	608.00
Graham, Jeff	05/23/06	Prepare a detailed summary of executory contracts for the loan to Lake Helen Partners.	3.1	190.00	589.00
Graham, Jeff	05/23/06	Prepare a detailed summary of executory contracts for the loan to One Point Street Inc.	2.6	190.00	494.00
Graham, Jeff	05/23/06	Prepare a detailed summary of executory contracts for the loan to Palm Harbor One.	3.3	190.00	627.00
Faiella, Lindsay	05/24/06	Review loan extension agreements for various loans for relevant terms of the contracts.	1.2	190.00	228.00
Faiella, Lindsay	05/24/06	Prepare matrix of loan extension agreements for various loans.	2.3	190.00	437.00
Graham, Jeff	05/24/06	Prepare a detailed summary of executory contracts for the loan to Pegaus Mountain House.	3.4	190.00	646.00
Graham, Jeff	05/24/06	Prepare a detailed summary of executory contracts for the loan to Placer County Land Development.	3.1	190.00	589.00
Graham, Jeff	05/24/06	Prepare a detailed summary of executory contracts for the loan to Preserve at Galleria.	2.6	190.00	494.00
Graham, Jeff	05/24/06	Prepare a detailed summary of executory contracts for the loan to Rio Rancho.	2.4	190.00	456.00
Graham, Jeff	05/25/06	Prepare a detailed summary of executory contracts for the loan to Rivera - Homes for America Holdings \$5M.	3.3	190.00	627.00
Graham, Jeff	05/25/06	Prepare a detailed summary of executory contracts for the loan to Rivera - Homes for America Housing \$8.5M.	2.4	190.00	456.00
Graham, Jeff	05/25/06	Prepare a detailed summary of executory contracts for the loan to Roam Development Group.	2.9	190.00	551.00
Graham, Jeff	05/30/06	Prepare a detailed summary of executory contracts for the loan to Savannah Homes.	3.7	190.00	703.00
Graham, Jeff	05/30/06	Prepare a detailed summary of executory contracts for the loan to Shamrock Tower.	3.3	190.00	627.00
Graham, Jeff	05/30/06	Prepare a detailed summary of executory contracts for the loan to Slade Development.	3.9	190.00	741.00
Graham, Jeff	05/31/06	Prepare a detailed summary of executory contracts for the loan to Southern California Land Development \$4.25M.	3.6	190.00	684.00
Graham, Jeff	05/31/06	Prepare a detailed summary of executory contracts for the loan to Southern California Land Development \$3M.	3.4	190.00	646.00
Graham, Jeff	05/31/06	Prepare a detailed summary of executory contracts for the loan to Standard Property.	3.3	190.00	627.00
Steele, Sarah	05/31/06	Discussion with A. Morgan (USACM) regarding subscription agreements.	0.6	430.00	258.00
Steele, Sarah	05/31/06	Discuss with A. Connor and A. Morgan (both USACM) regarding subscription agreements.	1.1	430.00	473.00
Total Leases, Executory Contracts and Agreements			233.9		\$ 48,843.00

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USA Commercial Mortgage Company, et al.
 Leases, Executory Contracts and Agreements
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
June 1, 2006 through June 30, 2006					
Graham, Jeff	06/01/06	Prepare a detailed summary of executory contracts for the loan to Sunrise International.	3.8	\$ 190.00	\$ 722.00
Graham, Jeff	06/01/06	Prepare a detailed summary of executory contracts for the loan to SVRB Investments \$2.325M.	3.9	190.00	741.00
Graham, Jeff	06/01/06	Prepare a detailed summary of executory contracts for the loan to SVRB Investments \$4.5M.	3.8	190.00	722.00
Graham, Jeff	06/02/06	Prepare a detailed summary of executory contracts for the loan to Amesbury Port Corp.	3.1	190.00	589.00
Graham, Jeff	06/02/06	Prepare a detailed summary of executory contracts for the loan to 6425 Gess LTD.	3.8	190.00	722.00
Graham, Jeff	06/02/06	Prepare a detailed summary of executory contracts for the loan to University Estates.	3.2	190.00	608.00
Graham, Jeff	06/03/06	Prepare a detailed summary of executory contracts for the loan to Ten-Ninety / Lucas for use in preparing Schedules.	2.8	190.00	532.00
Graham, Jeff	06/03/06	Prepare a detailed summary of executory contracts for the loan to Urban Housing for use in preparing Schedules.	3.7	190.00	703.00
Graham, Jeff	06/03/06	Prepare a detailed summary of executory contracts for the loan to Wasco Investments for use in preparing Schedules.	3.2	190.00	608.00
Graham, Jeff	06/04/06	Analyze service contracts to verify any relevant executory contracts.	3.2	190.00	608.00
Graham, Jeff	06/04/06	Create a summary of service contract information for use in the preparation of schedules.	2.3	190.00	437.00
Graham, Jeff	06/04/06	Analyze leasing contracts to verify any relevant executory contracts.	2.7	190.00	513.00
Graham, Jeff	06/05/06	Analyze leasing contracts to verify any relevant executory contracts.	1.2	190.00	228.00
Graham, Jeff	06/05/06	Create a summary of leasing contract information for use in the preparation of schedules.	2.7	190.00	513.00
Graham, Jeff	06/05/06	Analyze IT contracts to verify any relevant executory contracts.	3.0	190.00	570.00
Graham, Jeff	06/05/06	Create a summary of IT contract information for use in the preparation of schedules.	2.7	190.00	513.00
Graham, Jeff	06/05/06	Create an index of files and documentation available including company registrations, broker registrations, insurance documents.	3.2	190.00	608.00
Graham, Jeff	06/06/06	Revise indexes for IT and leasing contract binders.	3.9	190.00	741.00
Steele, Sarah	06/06/06	Discuss with A. Morgan and A. Connor (both USACM) regarding contracts.	0.8	430.00	344.00
Cadwell, Kristin	06/12/06	Locate and organize Commercial Mortgage IT contracts.	1.6	190.00	304.00
Cadwell, Kristin	06/12/06	Continue to locate and organize Commercial mortgage IT contracts.	0.9	190.00	171.00
Cadwell, Kristin	06/13/06	Locate and organize Commercial Mortgage executory contracts.	1.6	190.00	304.00
Cadwell, Kristin	06/13/06	Locate and organize Commercial Mortgage expired or non executory contracts.	1.5	190.00	285.00
Cadwell, Kristin	06/13/06	Assemble Commercial Mortgage executory contracts.	2.0	190.00	380.00
Cadwell, Kristin	06/13/06	Assemble Commercial Mortgage expired and non executory contracts.	1.8	190.00	342.00
Curchack, Jonas	06/13/06	File extension fee agreements in loan binders.	1.3	150.00	195.00
Cadwell, Kristin	06/14/06	Enter lease agreements into contract database.	2.0	190.00	380.00
Cadwell, Kristin	06/14/06	Enter executory contract data into master contract database.	1.0	190.00	190.00
Cadwell, Kristin	06/14/06	Continue to enter executory contract data into master contract database.	1.0	190.00	190.00
Cadwell, Kristin	06/14/06	Continue to enter lease agreements into master contract database.	1.0	190.00	190.00
Cadwell, Kristin	06/14/06	Continue to enter executory contract data into master contract database.	1.0	190.00	190.00
Cadwell, Kristin	06/14/06	Continue to enter executory contract data into master contract database.	1.4	190.00	266.00
Cadwell, Kristin	06/15/06	Assemble and organize executory contracts for filing purposes.	1.0	190.00	190.00
Cadwell, Kristin	06/15/06	Locate addresses from executory contracts.	1.0	190.00	190.00
Cadwell, Kristin	06/15/06	Enter executory contract data into master contract database.	2.0	190.00	380.00
Cadwell, Kristin	06/15/06	Assemble and organize executory contracts for filing purposes.	0.7	190.00	133.00
Total Leases, Executory Contracts and Agreements			79.8		\$ 15,302.00

July 1, 2006 through July 31, 2006

EXHIBIT E27

USA Commercial Mortgage Company, et al.
 Leases, Executory Contracts and Agreements
 April 13, 2006 through March 12, 2007

Name	Date	Description	Hours	Rate	Fees
Oriti, Joseph	07/17/06	Research and analyze Reno non-residential property lease for potential rejection.	1.0	\$ 330.00	\$ 330.00
Oriti, Joseph	07/19/06	Research and analyze Twelve Horses equipment leases for potential rejection.	1.9	330.00	627.00
Oriti, Joseph	07/21/06	Research and analyze non-residential property leases and equipment leases for potential rejection.	3.0	330.00	990.00
Oriti, Joseph	07/25/06	Research and analyze non-residential property leases and equipment leases for potential rejection.	2.5	330.00	825.00
Oriti, Joseph	07/27/06	Prepare data on non-residential property leases and equipment leases to Schwartzer and McPherson Law Firm for potential rejection.	2.1	330.00	693.00
Smith, Susan	07/28/06	Review contracts for rejection and send to J. McPherson (Schwartz & McPherson) for Motion to reject.	0.4	590.00	236.00
Total Leases, Executory Contracts and Agreements			10.9		\$ 3,701.00

August 1, 2006 through August 31, 2006

Smith, Susan	08/11/06	Answer questions on Twelve Horse leases in process of rejection.	0.2	\$ 590.00	\$ 118.00
Smith, Susan	08/21/06	Research and coordinate contact information for pick-up of rejected lease equipment.	0.2	590.00	118.00
Total Leases, Executory Contracts and Agreements			0.4		\$ 236.00

November 1, 2006 through November 30, 2006

Cadwell, Kristin	11/13/06	Compile list of executory contracts listed in Schedule G excluding Loan Servicing Agreements.	2.2	\$ 190.00	\$ 418.00
Cadwell, Kristin	11/13/06	Continue to compile a list of executory contracts listed in Schedule G excluding Loan Servicing Agreements.	1.2	190.00	228.00
Cadwell, Kristin	11/14/06	Make edits to list of executory contracts listed in Schedule G excluding Loan Servicing Agreements.	1.6	190.00	304.00
Cadwell, Kristin	11/14/06	Check list of executory contracts against list of contracts that were rejected by the Court.	1.2	190.00	228.00
Cadwell, Kristin	11/14/06	Continue to make edits to the list of executory contracts listed in Schedule G excluding Loan Servicing Agreements.	1.6	190.00	304.00
Cadwell, Kristin	11/14/06	Review list of executory contracts and confirm each contract is accounted for and logged in master contract file.	2.6	190.00	494.00
Cadwell, Kristin	11/27/06	Make edits to list of executory contracts listed in Schedule G excluding Loan Servicing Agreements.	1.3	190.00	247.00
Cadwell, Kristin	11/27/06	Continue to make edits to the list of executory contracts listed in Schedule G excluding Loan Servicing Agreements. Separate contracts listed on Motion to Reject.	1.2	190.00	228.00
Cadwell, Kristin	11/27/06	Locate contracts needed to continue the list of executory contracts listed in Schedule G.	3.6	190.00	684.00
Cadwell, Kristin	11/28/06	Locate contracts needed to continue the list of executory contracts listed in Schedule G.	2.5	190.00	475.00
Cadwell, Kristin	11/28/06	Continue to locate contracts needed to continue the list of executory contracts listed in Schedule G.	1.6	190.00	304.00
Total Leases, Executory Contracts and Agreements			20.6		\$ 3,914.00

Total Hours and Fees for Leases, Executory Contracts and Agreements from April 13, 2006 through March 12, 2007	408.4	\$ 87,912.00
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USA Commercial Mortgage Company	100%	\$ 87,912.00
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